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June 3, 2010

Division of Corporations Florida Department of State Post Office Box 6327 Tallahassee, Florida 32314

Dear Sirs;

Enclosed are two (2) copies of the Articles of Incorporation of **Ryan M. Koski, CPA, PA** and the appointment of a Registered Agent for filing purposes.

Also Enclosed is a check for \$78.75 to cover Charter Tax, Filing Fees, Registered Agent Filing Fee, and cost of a Certified Copy of the Articles.

Please send a Certified copy to me and thank you in advance for your prompt attention to this matter.

Sincerely yours,

Ryan M. Koski

ARTICLES OF INCORPORATION

OF

RYAN M. KOSKI CPA, PA



THE UNDERSIGNED, FOR THE PURPOSE OF FORMING A CORPORATION UNDER THE FLORIDA GENERAL CORPORATION ACT, HEREBY ADOPTS THE FOLLOWING ARTICLES OF INCORPORATION:

ARTICLE I. NAME

THE NAME OF THIS CORPORATION IS RYAN M. KOSKI CPA, PA

ARTICLE II. PRINCIPAL PLACE OF BUSINESS

THE PRINCIPAL PLACE OF BUSINESS OF THIS CORPORATION WILL BE 1025 OHIO AVENUE, PALM HARBOR, FLORIDA 34683.

ARTICLE III. DURATION

THIS CORPORATION SHALL EXIST PERPETUALLY COMMENCING ON THE DATE OF FILING OF THESE ARTICLES.

ARTICLE IV. PURPOSE

THIS CORPORATION IS ORGANIZED FOR THE PURPOSE OF TRANSACTING ANY AND ALL ACCOUNTING, TAX & FINANCIAL BUSINESS IN THE STATE OF FLORIDA.

ARTICLE V. CAPITAL STOCK

THIS CORPORATION IS AUTHORIZED TO ISSUE **500** COMMON SHARES OF \$1.00 PAR VALUE.

ARTICLE VI. PREEMPTIVE RIGHTS GRANTED

EVERY SHAREHOLDER, UPON SALE FOR CASH BY THIS CORPORATION OF ANY NEW CAPITAL STOCK OF THE SAME KIND, CLASS OR SERIES AS THAT WHICH HE OR SHE ALREADY HOLDS, SHALL HAVE THE PREEMPTIVE RIGHT TO PURCHASE HIS OR HER PRO RATE SHARE THERE OF (AS NEARLY AS MAY BE DONE WITHOUT THE ISSUANCE OF FRACTIONAL SHARES).

ARTICLE VII. REGISTERED AGENT AND OFFICE

THE STREET ADDRESS OF THE INITIAL REGISTERED AGENT OF THIS CORPORATION IS 1025 OHIO AVENUE, PALM HARBOR, FLORIDA 34683. THE NAME OF THE INITIAL REGISTERED AGENT OF THIS CORPORATION AT THAT ADDRESS IS RYAN M. KOSKI.

ARTICLE VIII. DIRECTORS

THE BOARD OF DIRECTORS SHALL CONSIST OF ONE MEMBER. THE NUMBER OF DIRECTORS MAY BE EITHER INCREASED OR DIMINISHED FROM TIME TO TIME BUT SHALL NEVER BE LESS THAN (1). THE NAMES AND ADDRESSES OF THE MEMBERS OF THE BOARD OF DIRECTORS IS:

RYAN M. KOSKI 1025 OHIO AVENUE PALM HARBOR, FL 34683

ARTICLE IX. CUMULATIVE VOTING

AT THE ELECTION FOR DIRECTORS, EVERY SHAREHOLDER ENTITLED TO VOTE IN THE ELECTION SHALL HAVE THE RIGHT TO CUMULATE HIS VOTES BY GIVING ONE CANDIDATE AS MANY VOTES AS THE NUMBER OF DIRECTORS TO BE ELECTED AT THE TIME MULTIPLIED BY THE NUMBER OF HIS OR HER SHARES OR BY DISTRIBUTING THE VOTES ON THE SAME PRINCIPAL AMONG ANY NUMBER OF CANDIDATES.

ARTICLE X. RESTRICTIONS ON TRANSFER OF STOCK

SHARES HELD OR ACQUIRED BY THE CORPORATION MAY NOT BE RESOLD TO OTHER PERSONS UNLESS FIRST OFFERED TO THE REMAINING SHAREHOLDERS OR TO THIS CORPORATION. THE PRICE AND TERMS ARE WHICH, AND THE TIME WITHIN WHICH THOSE SHARES MAY BE OFFERED AND SOLD SHALL BE FURTHER SPECIFIED BY WRITTEN AGREEMENT AMONG ALL THE SHAREHOLDERS AND THIS CORPORATION.

ARTICLE XI. INCORPORATION

THE NAME AND ADDRESS OF THE PERSON SIGNING THESE ARTICLES OF INCORPORATION IS:

RYAN M. KOSKI 1025 OHIO AVENUE PALM HARBOR, FLORIDA 34683

ARTICLE XII. INDEMNIFICATION

THIS CORPORATION SHALL INDEMNIFY ANY OFFICER OR ANY FORMER OFFICER TO THE FULL EXTENT PERMITTED BY LAW.

ARTICLE XIII. AMENDMENT

THIS CORPORATION RESERVES THE RIGHT TO AMEND OR REPEAL ANY PROVISIONS CONTAINED IN THESE ARTICLES OF INCORPORATION, OR ANY AMENDMENT THERETO, AND ANY RIGHT CONFERRED UPON THE SHAREHOLDERS IS SUBJECT TO THIS RESERVATION.

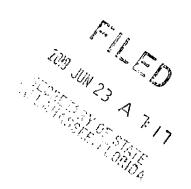
IN WITNESS WHEREOF, THE UNDERSIGNED SUBSCRIBER HAS EXECUTED THESE ARTICLES OF INCORPORATION ON THIS **3RD** DAY OF **JUNE 2010**.

RYAN M. KOSKI

JUNE 3, 2010

STATE OF FLORIDA

COUNTY OF PINELLAS



Before me, a Notary Public authorized to take acknowledgments in Pinellas County, Florida, personally appeared **RYAN M. KOSKI** known to me and known to by me to be the person described in and who executed and acknowledged execution of the foregoing Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and stamp in Pinellas County, Florida on this 3RD day of JUNE 2010.

Motary Public

Notary Public State of Florida
Julie A Swenson
My Commission DD829933
Expires 04/02/2011

ACCEPTANCE OF REGISTERED AGENT

I hereby agree as registered agent to accept service of process for the named corporation and to comply with the applicable provisions of Florida law relative to office hours and the posting of registered agent names.

Registered Agent